CERTIFICATE OF MAILING UNDER 37 CFR §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA-22313-1450, on the below date:

Name: Gustavo Siller, Jr. - Reg. No. 32,305 Signature:

BRINKS HOFER GILSON &LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

ท์ re Appln. of: Kawasaki et al.

Appln. No.: 10/659,119

Filed: September 10, 2003

For: MAGNETIC FILM AND THIN FILM

MAGNETIC HEAD USING THIS

MAGNETIC FILM

Attorney Docket No.:

9281-4620

(Client No.:

N US02099)

Mail Stop After Final Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

TRANSMITTAL

Art Unit: 1773

Examiner: Kevin M. Bernatz

Sir:

Attach	iea i	IS/	are	:
--------	-------	-----	-----	---

Transmittal Letter (in duplicate);	Response
------------------------------------	----------

 \boxtimes Return Receipt Postcard

Fee calculation:

X N	No ac	Iditional	tee i	S	requ	ired.
------	-------	-----------	-------	---	------	-------

Small Entity.

An extension fee in an amount of \$_____ for a ____-month extension of time under 37 CFR § 1.136(a).

A petition or processing fee in an amount of \$____ under 37 CFR § 1.16(f).

An additional filing fee has been calculated as shown below:

					Sma	II Entity		Not a S	mall Entity
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total	17	Minus	22	0	x \$25=			x \$50=	
Indep.	2	Minus	3	0	x 100=			x \$200=	
First Pre	esentation of Multiple D	ep. Claim	1		+\$180=			+ \$360=	
					Total	\$		Total	\$

Please charge Deposit Account No. 23-1925 in the amount of \$. A copy of the
for this purpose.	

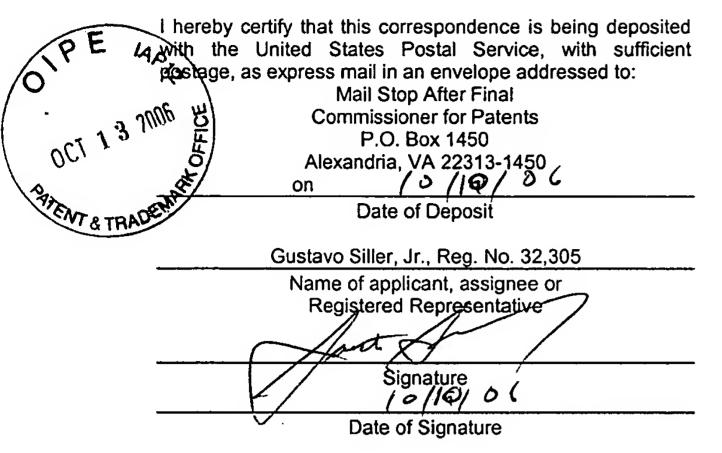
his Transmittal is enclosed

The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 \boxtimes and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

	10	110	1	06		 	
Date							

Gustavo Siller, Jr. (Reg. No. 32,305)

Respectfully submitted



Our Case No. 9281-4620 (Our Client's Case No. N US02099)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	.)
Kawasaki et al.)
Serial No.: 10/659,119) Examiner: Kevin M. Bernatz
Filing Date: September 10, 2003	Group Art Unit No.: 1773
For MAGNETIC FILM AND THIN FILM MAGNETIC HEAD USING THIS MAGNETIC FILM))

AMENDMENT

Mail Stop After Final Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This communication is in response to the Office Action dated August 8, 2006. Applicants respectfully request reconsideration of the rejection in view of the amendment and remarks presented herein.

A listing of the claims begins on page 2.

Remarks begin on page 5.